The Solicitors' Journal

VOL. LXXXV. Saturday, August 23, 1941. No. 34

Editorial, Publishing and Advertisement Offices : 29-31 Breams Buildings, London, E.C.4. Telephone : Holborn 1403.

SUBSCRIPTIONS : Orders may be sent to any newsagent in town or country, or, if preferred, direct to the above address.

Annual Subscription : £3, *post free*, payable yearly, half-yearly, or quarterly, in advance. *Single Copy :* 1s. 4d. *post free.*

CONTRIBUTIONS : Contributions are cordially invited, and must be accompanied by the name and address of the author (not necessarily for publication) and be addressed to The Editor at the above address.

ADVERTISEMENTS : Advertisements must be received not later than first post Tuesday, and be addressed to The Manager at the above address.

Current Topics.

MISTAKES IN STATUTES.

IT is not often that those responsible for drafting and printing Acts of Parliament can be caught napping, but when it happens the courts are not entirely helpless. The case of *Salisbury* v. *Gilmore* (1941), 2 All E.R. 817, disclosed a curious concatenation of words in s. 18 of the Landlord and Tenant Act, 1927, s. 18. The section, it may be recalled, exempts tenants from the liability to pay damages for breach of repairing covenants where it can be shown "that the premises would, at or shortly after the termination of the tenancy, have been or be pulled down." The action was by a landlord to recover damages from a tenant for failure to deliver up the premises in repair at the end of the lease on 29th September, 1939. The defendant's contention was that, but for the war, the premises would have been pulled down at the end of the lease, and it was argued on his behalf that it was necessary to read into the section some words such as "but for some extraneous cause" after "would have been." This argument was rejected by Hilbery, J., who held that the word "would" had been inadvertently transposed, and that the words must be read as "have been or would be pulled down." He accordingly gave judgment for the plaintiff, as the premises in question had not been and would not be pulled down. With regard to the addition of words to a statute, the learned judge said that the courts had repeatedly refused to add words to a statute unless the Act itself, on a consideration of what it is intended to effect, makes it a matter of necessity so to do. He quoted from Lord Mersey's judgment in *Thompson* v. *Goold and Co.* [1910] A.C. 409, at p. 420, where he said : "It is a strong thing to read into an Act of Parliament words which are not there, and in the absence of clear necessity, it is a wrong thing to do"; and also from Lord Loreburn's judgment in *Vickers, Sons and Maxim, Ltd.* v. *Evans* [1910] A.C. 444, at p. 445 : "We are not entitled to read words into an Act of Parliament unless clear reason for it is to be found within the four corners of the Act itself." On an examination of the relevant section, his lordship held that there was no clear necessity justifying the reading of words into the section. Unless, however, the words were transposed, a tenant would not have the answer to a landlord's claim for damages which it was clearly intended that he should have. The authority cited by his lordship for transposing the words of an inadvertently or ungrammatically drawn statute was that of Parke, B., who in *Lyde* v. *Barnard* (1836), 1 M. & W. 101, "seems to have regarded it as unquestionably open to the court, where it is faced with language in a section of an Act of Parliament which is ungrammatical as it stands, but where, none the less, the intention of the section can be seen, to construe the section as though the words were transposed if by so doing effect can be given to the intention." The judgment constitutes a triumph of common sense over excessive legal subtlety and of clarity of thought over confusion of language.

MISPRINTS IN STATUTES.

IF the law is not to fall into disrepute there must be, and in fact there is, a strong presumption that Parliament does not make a mistake (*Income Tax Special Commissioners* v. *Pemsel* [1891] A.C. 531), but not much rebuttal of this presumption is needed in the case of obvious misprints, as in *Re Boothroyd*, 15 M. & W. 1, where in a repeal of a statute the wrong year of the reign was referred to. It was obvious which statute was intended, and the court corrected the misprint. A more recent misprint, which, so far as the writer knows, has not yet been corrected, occurs in the King's Printer's copy of the Liabilities (War-Time) Adjustment Act, 1941, in the last line of s. 14 (4) (p. 16), where it is provided that nothing in the subsection shall be taken as "effecting" the terms of the contract of partnership. This should obviously read "affecting." A somewhat comical slip in drafting is dealt with in *Re Twigg's Estate* [1892] 1 Ch. 579, where the phrase "testamentary expenses of an intestate" was considered. In *Land* v. *Briggs*, 16 Ch. D. 440, Fry, J., read "easement" for "convenient." With regard to the type of mistake dealt with by Hilbery, J., it should be borne in mind that a statute cannot be corrected by the court merely because it is obscure or difficult to construe (*Inland Revenue Commissioner* v. *Joicey* (*No.* 1) [1913] 1 K.B. 445), but only because the statute would otherwise have no meaning (*R.* v. *Ettridge* [1909] 2 K.B. 24). In border-line cases the criterion laid down by Maxwell on "The Interpretation of Statutes," at p. 222 of the Eighth Edition, is probably the best : "The judicial interpreter may deal with careless and inaccurate words and phrases in the same spirit as a writer deals with an obscure or corrupt text, when satisfied, on solid grounds, from the context or the history of the enactment, or from the injustice, inconvenience or absurdity of the consequences to which it would lead, that the language thus treated does not really express the intention, and that this amendment probably does."

WAR DAMAGE TO SHOPFRONTS.

ON 7th August, Sir J. MELLOR asked the Financial Secretary to the Treasury in the House of Commons whether the position under the War Damage Act is being considered of those lessees of shops who had put in new shopfronts at their own expense with the consent of the landlords but not as part of any bargain, and whose shops had subsequently been destroyed by enemy action, and whether he would take steps to remove doubt as to the allocation of payments in respect of any enhanced values due to such new shopfronts. In a written answer Captain CROOKSHANK said that shopfronts which did not fall to be regarded as plant of the tenant, and were part of the structure of the building in which they were placed, were covered by Pt. I of the War Damage Act, 1941, and would, if not removable by the tenant, be valued along with the rest of the building for the purpose of any value payment which became due under the Act. Such payment would be calculated with reference to the value of the property immediately before and immediately after the war damage, and would be divided among the owners of proprietary interests in the property in proportion to the depreciation in value of those interests. If shopfronts which were part of the structure were removable by the tenant, he said, they would, under s. 46 (4) of the Act, be treated as separate hereditaments, the proprietary interest in which would belong to the tenants, who would be entitled to any value payments therefor. Shopfronts which were plant of the tenant or were not part of the structure were insurable as goods under Pt. II of the Act. This statement is correct as far as it goes, but tenants who intend to fix new shopfronts would be very unwise to leave it to be determined later whether their shopfronts are removable by them. The method or degree of annexation to the realty is not so important as the object of the annexation (*Leigh* v. *Taylor* [1902], A.C. 157, 162), and it might be difficult to argue that a new shopfront is not for the permanent and substantial improvement of the building and therefore not detachable by the tenant. It is much safer for the tenant to make his own arrangement with the landlord as to the removability of a shopfront, before he spends any substantial sum on the improvement, if he wishes to make it

part of the structure, and so subject to Pt. I of the Act. The problem is not free from difficulty, as the landlord may refuse to make any arrangement, and say that if the tenant does not like his attitude he should disclaim the lease, which he may do so long as the premises are unfit even to the extent of lack of windows. On the other hand, landlords are not likely to fall out with their tenants when tenants are scarce, and there seems no reason why a reasonable accommodation should not be reached in most cases.

CONTROL OF COMPANIES.

Regulation 78 of the Defence (General) Regulations, 1939, which was the subject of some debate in the Commons on 6th August, was added to the Defence Regulations on 18th July (S.R. & O., No. 1,023). It provides that where a competent authority has ordered control of a company's undertaking, or part of it, under reg. 55 (4), it may direct the removal of a person having functions of management in the undertaking if he has acted or is acting in an obstructive manner, and, to secure more effective control, it may even, with the Treasury's consent, order the transfer of the company's shares to its nominees at a price to be specified by order of the Treasury. Such price is to be not less than the value of the shares as between a willing buyer and a willing seller on the date of the order for control of the undertaking, and it is to carry interest from the date of transfer until payment. On 6th August, Mr. Spens moved in the Commons that an humble Address be presented to His Majesty, praying that the above order, a copy of which was presented to the House on 29th July, should be annulled. He said that where a controller was appointed he was subject to the directions of the departmental minister, who was the competent authority, and the board of directors had to act under the directions of the controller. In some cases, almost inevitably, clashes arose between the controller and the board of directors of the company, particularly where surrender to immediate national interests might mean the sacrifice of the company's post-war financial position. In criticism of reg. 78, he said that where the competent authority thought fit to turn out a board of directors or a manager and put in its nominees, the shareholders might have no right whatever to have their shares paid for. Moreover, tucked away in the order was a provision that where an order was made transferring shares in any company, no application to wind up the company might be made by anyone. He suggested that some kind of relief should be given to shareholders, debenture holders, and directors with long-term agreements with their companies. Moreover, directors or nominees who used assets of their companies for any purpose which was against the interests of their companies, however important nationally, would be liable to misfeasance proceedings. There was also no provision to enable original owners to get their businesses back after the war. After some debate the Joint Parliamentary Secretary to the Ministry of Supply replied that it was only in a tiny number of cases that they would wish to use the powers in the order, and he promised to see whether an amendment could be introduced to safeguard the shareholders. At that stage he could only say that the Government intended to work the order so that if they made a complete sweep of the board they would think the proper thing was to buy the shares. He frankly admitted that directors with long-term contracts were not legally secured, but said that unless such directors conducted themselves in such a way as to try to prevent the company making munitions or other products which the Government required he did not think that the Government would remove them. With regard to the future of the shares, the last thing the Government would wish for would be to find itself landed with large blocks of shares of a large number of engineering companies at the end of the war. There can be doubt that the needs of supply in a modern war are imperative and paramount, and private interests must give way wherever necessary. Emergency regulations, however, though intended to be temporary, have a habit of persisting after the emergency has vanished, as was found after the last war, and legal safeguards against this should be provided. It is satisfactory to know that the amendments are being considered to secure the position of shareholders.

CONTROL OF FACTORY AND WAREHOUSE PREMISES.

An important new order of the Board of Trade relating to the use of factory and warehouse premises was made on 26th July (S.R. & O., No. 1,100). It is known as the Location of Industry (Restriction) Order, 1941, and was made under reg. 55A of the Defence (General) Regulations, 1939. The order provides that no person shall, except under the authority of the Board of Trade, and in accordance with conditions attached thereto, carry on at any premises situated in Great Britain having a floor area of three thousand or more feet super: (*a*) (being premises which on the date on which the order comes into operation had been or were being used otherwise than as a factory or a warehouse), any trade or business which would cause those premises to be either a factory or a warehouse; or (*b*) (being premises which on that date had been or were being used as a factory or warehouse) any trade or business which was not being carried on at those premises on that date. For the purpose of computing the floor area of any premises, any number of separate premises which are situated within an area of one-quarter of a square mile are to be treated as parts of the same premises. A warehouse is "any premises used for the purposes of storing articles of any description, not being vehicles or vessels." "Factory" has the same meaning as in the Factories Act, 1937. The order seeks to facilitate the provision of factory and storage accommodation urgently required for Government purposes. It does not apply to local authorities. A general licence has been issued providing for the use of premises for temporary storage purposes without a specific licence. Information in writing must be given to the Control if premises are so used. It has been announced that firms dispossessed by enemy action or through other causes outside their control will be given special consideration if they apply for the use of neighbouring premises.

NEW HIGH COURT RULES.

New emergency Rules of the Supreme Court were published on 16th July (S.R. & O., 1941, No. 1,046/L.20) under s. 1 of the Administration of Justice (Emergency Provisions) Act, 1939. The main purpose of that section was to empower the Lord Chancellor to direct that sittings of the Court of Appeal and the High Court shall take place on any specified dates or at any specified places, and for that purpose, *inter alia*, to distribute the business of the registries among local registries. The new Rules came into operation on 1st August, 1941. They revoke O. 35, rr. 13, 14 and 15, which gives the right of removal of actions in certain circumstances from district registries to London. For O. 35, r. 16, which gave a party the right to apply in any other case to the district registrar, or on appeal to the judge, to exercise its discretion as to the removal of the case from the district registry to London or to another district registry, a new r. 16 is substituted, the effect of which is that parties have this right in every case, subject to the discretion of the court as to ordering the removal. For O. 35, r. 18, which dealt with notification of the defendant's address for service on a removal, a new r. 18 provides for notification of the address for service of the party on whose application the order for removal was made. A new and substituted O. 35, r. 20, provides for the necessary transmission of documents from one registry to another. A new rule, 10A, inserted at the end of Pt. II of O. 36, provides that no action, cause, matter or issue assigned to the Chancery Division shall be fixed for trial at Assizes except by order of the judge in person. Rule 46 of O. 55, which deals with the substance and form of advertisements for creditors in connection with proceedings in chambers in the Chancery Division, is revoked, and a simpler rule with appropriate forms is substituted. The advertisement, as previously, fixes a time within which each claimant is to send to such person as the judge may direct, to be named and described in the advertisement, the name and address of such claimant, and the full particulars of his claim. The other provisions of the old rule are omitted, and the new rule provides that at the time of directing the advertisement a time must be fixed for adjudication on the claims. Forms 2 and 3 in Appendix L are accordingly revoked and the new forms are substituted. Finally, a new O. 55, r. 76, provides that where a petition is presented under s. 55 of the National Debt Act, 1870, the petitioner shall, before the hearing, apply to the judge in chambers for directions as to the publication of a notice of the claim, and on the hearing of the application the judge may direct that an advertisement be issued or dispense with an advertisement, and give any other necessary directions. The above rules are published at p. 351 of this issue.

RECENT DECISIONS.

In *Yorkshire Dale Steamship Co., Ltd.* v. *Minister of War Transport*, on 5th August (*The Times*, 6th August), the Court of Appeal (Scott, MacKinnon and Luxmoore, L.JJ.) held that where the Ministry of Shipping requisitioned a vessel on the terms of a charter-party under which the charterer undertook the war risk and the owners the marine risk and owing to an unknown and unexpected set of the tide the vessel was driven on to the rocks and stranded on 7th May, 1940, while on the way from Greenock to Narvik with a cargo of petrol for use by H.M. Forces in Norway, the loss was due to a marine risk.

In *Monckton, F. H.* v. *Monckton, C. W.*, on 31st July, Henn Collins, J., held that the period during which a respondent to a divorce suit on the ground of desertion was detained as a voluntary patient in a mental hospital was not a breach in the continuity of the period of desertion for three years immediately preceding the petition required by s. 176 of the Supreme Court of Judicature (Consolidation) Act, 1925, as amended by s. 2 of the Matrimonial Courts Act, 1937.

Every owner of land subject to a redemption annuity who transfers any portion of it, whether by sale, lease or otherwise, is required by s. 18 (9) of the Tithe Act, 1936, to notify the transfer to the Tithe Redemption Commission at Finsbury Square House, 33-37, Finsbury Square, E.C.2, within one month of the date of execution of the instrument effecting the transfer. In many cases recently this has not been done and the Commission desire to remind landowners that it is in their own interest to send the requisite notification of a transfer. Failure to do so may result in a fine of £5.

Criminal Law and Practice.

ADMISSIBILITY OF CONFESSIONS BY DISCLOSURE OF DOCUMENTS.

An unusual application of the rule as to the inadmissibility of confessions obtained by means of threats or inducements occurred in the recent case of *R.* v. *Barker* on 8th July in the Court of Criminal Appeal (57 T.L.R. 627).

The appellant, a chartered accountant, and one of his clients had been convicted of conspiracy to cheat and defraud the revenue of sums due in respect of income-tax, supertax and surtax, and also of preparing and delivering a false statement of accounts for the purposes of the Inland Revenue with intent to defraud. They had been sentenced to twelve months' and six months' imprisonment respectively.

The appellant had been employed by his client to make his returns for income-tax purposes. In 1937 the Commissioners of Inland Revenue ordered the client to produce books and documents, additional assessments having been made on him in respect of certain years.

In December, 1937, the appellant wrote a letter to the Commissioners enclosing certain schedules which showed irregularities extending over a number of years and failure to disclose a sum of about £7,000.

At an interview on 31st December, 1937, between two representatives of the Commissioners of Inland Revenue and the two accused there was read to the accused and handed to both of them an extract from certain questions and answers in Parliament which appeared in Hansard's Parliamentary Debates of 19th July, 1923. The gist of the extract was that if the taxpayer takes the initiative and voluntarily discloses the fact of his past frauds and their full extent and is also prepared to facilitate investigation and to furnish full evidence (including not only the business books and records but also private bank books), as may be required on behalf of the board as to the amount of the correct liability, the board will not institute criminal proceedings but will accept a pecuniary settlement.

After the reading of this extract the two accused produced to the representatives of the Inland Revenue two ledgers which had been fraudulently brought into existence for the purpose of misleading the Inland Revenue authorities into thinking that the total amount of the irregularities was £7,000. The total amount was in fact £10,400. At a later interview, the authorities not being satisfied, two further ledgers were produced, and, later on, the appellant produced his own private and personal or working papers which made apparent the full nature of the fraud and that the ledgers produced at the interview on 31st December were incomplete.

At a later interview the extract from Hansard was again read to the accused but the Inland Revenue authorities contended that even then full disclosure was not made as there were two building society accounts which were not divulged. The result of the interview was, however, a disclosure by letter that the full amount of the irregularities was £10,400.

At the trial the judge held that the documents produced after the interview of 1st December, 1937, were admissible in evidence against the accountant, who was unrepresented by counsel. The client's counsel produced in the course of the client's cross-examination certain documents written by the accountant, which but for the cross-examination would not have been used in evidence by the prosecution.

In the Court of Criminal Appeal, Tucker, J., dismissed the contention that the documents produced by the client under cross-examination could not be evidence against the accountant, as they were written by the accountant.

On behalf of the appellant the case of *R.* v. *Cason*, 14 Ann. Tax Cas. 471, was cited, in which it was held that a document brought into existence as the result of reading to the defendant the same extract from Hansard as was read in the present case was not admissible as evidence as it was a confession procured by means of an inducement.

For the Crown this case was distinguished on the ground that the documents in question were not brought into existence in the present case, but were always in existence and were receivable in evidence apart from any confession. He cited the following statement from Archbold's "Criminal Pleading" (thirtieth ed.) at p. 402: "Although a confession for the above or any other reasons may not be receivable in evidence, yet any discovery that takes place in consequence of such confession, or any act done by the defendant, if it is confirmed by the finding of the property, will be admitted."

Tucker, J., said that the court did not question that this was the law, but that having regard to the fact that the extract from Hansard expressly related to the production of business books and records "if as a result of the inducement or threat which is contained and implicit in the extract such documents are in fact produced by the person or persons to whom the inducement or promise is held out, the documents so produced stand on precisely the same footing as any oral or written confession which may be brought into existence as the result of the inducement or promise." The court held that the promise was intended to apply to the appellant as well as his client, and the ledgers produced on 31st December and the working papers of the accountant were inadmissible. The conviction was quashed.

The leading authority on the admissibility of confessions is *R.* v. *Thompson* [1893] 2 Q.B. 12, in which Cave, J., said that the law of England was that in order to be admissible, a confession must be free and voluntary. "If it proceeds from remorse and a desire to make reparation for the crime, it is admissible. If it flows from hope or fear, excited by a person in authority, it is inadmissible. . . . If these principles and the reasons for them are, as it seems, impossible to doubt, well founded, they afford to magistrates a simple test by which the admissibility of a confession may be decided. They have to ask, 'Is it proved affirmatively that the confession was free and voluntary?'—that is, 'Was it preceded by any inducement to make a statement held out by a person in authority?' If so, and the inducement has not clearly been removed before the statement was made, evidence of the statement is inadmissible."

There is abundant, but rather old, authority for the proposition that facts the knowledge of which has been obtained by inadmissible confessions may be proved on behalf of the prosecution (*R.* v. *Warickshell* (1783), 1 Leach 263, and *R.* v. *Butcher*, 1 Leach, 265*a*). In *R.* v. *Griffin* (1809), Russ. & Ry. 151, a prisoner, after being told by the prosecutor that it would be better for him to confess, brought him a guinea and a £5 note. He had been charged with stealing a guinea and two promissory notes. This was held to be admissible in evidence.

On the other hand in *R.* v. *Jenkins* (1822), Russ. & Ry. 492, it was held that evidence of any act done by a prisoner towards discovering the property was inadmissible if it was done in consequence of an improperly obtained confession, unless the property was actually obtained thereby.

The Court of Criminal Appeal has, in effect, made law by holding that where the inducement is directed towards the production of documents, the production of documents stands on the same footing as a confession. The Crown's position in this matter is one of difficulty, and the present decision, though unimpeachable in law, does not tend to make the Crown's position simpler. Even in proceedings for penalties under the Income Tax Act, 1918, which are not criminal proceedings (*R.* v. *Haussman* (1909), 73 J.P. 516), the case may be stayed on proof to the satisfaction of the General Commissioners that no fraud or evasion was intended (Income Tax Act, 1918, s. 140 (3)). When there is possibility of the institution of criminal proceedings, there is an *a fortiori* case that the Crown should definitely decide whether there is going to be a prosecution or not, and if there is any any possibility of a prosecution, the Crown should offer no inducement of any sort in exchange for the disclosure of documents.

Landlord and Tenant Notebook.

FORCIBLE ENTRY AND EMERGENCY LEGISLATION.

Some readers may have noticed an account recently given in an evening newspaper of the novel method adopted by a certain London landlord for recovering possession of his properties when it has been refused by tenants whose terms have come to an end. He removes, say, a window; then perhaps a door, or another window, or both; and he finds (so ran the account), though this attrition and the subsequent replacement cost money, the procedure more effective and less expensive than that of claiming possession in a court of law and eventually obtaining a post-dated order which will, and an award of mesne profits and costs which will probably not, be honoured. In this article I propose to consider the position (*a*) apart from emergency legislation, (*b*) in the case of houses to which the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939, apply, and (*c*) in the case of tenancies to which the Courts (Emergency Powers) Act, 1939, applies. The two latter categories are, of course, not mutually exclusive; but there may be cases which fall within the one but not within the other.

(*a*) I avoided describing this class "at common law," because regard must be had to the possible effect of 5 Ric. 2, statute 1, c. 7, otherwise known as the Statute of Forcible Entry, 1381.

Two authorities will be found useful: *Hemmings and Wife* v. *Stoke Poges Golf Club* [1920] 1 K.B. 720 (C.A.), in which a vast number of earlier authorities were reviewed, and some of them, notably, *Newton* v. *Harland* (1840), 1 Sc. N.R. 474, *Beddall* v. *Maitland* (1881), 17 Ch.D. 174, and *Edrick* v. *Hawkes* (1881), 18 Ch.D. 199, partly overruled; and *Jones* v. *Foley* [1891] 1 Q.B. 730, which is worth mentioning because its facts bear some resemblance to those under discussion.

The plaintiffs in the *Hemmings and Wife* v. *Stoke Poges Golf Club* had occupied a cottage by virtue of the first plaintiff's employment with the defendants, which had come to an end. They refused to leave the cottage, and five men engaged by the defendants ejected them, using no force beyond what was necessary, and removed their furniture. They sued not only for assault and battery, but for trespass. I think the following passage, from the judgment of Bankes, L.J., covers the position. (i) "In *Beddall* v. *Maitland*, Fry, J., admits that a plaintiff in the position of the plaintiffs in the present action can recover no damages for the

entry, for the possession was not legally his, and he can recover none for the force used in the entry because, though the statute of Richard II creates a crime, it gives no civil remedy. He, however, then goes on to speak of any force used to eject the plaintiff in that action as an 'independent wrongful act' though not in excess of what the occasion required to expel the plaintiff, and he gives as his reason that the person using the force cannot allege that the acts were lawful unless justified by a lawful entry; and he cannot plead that he has a lawful possession. I am unable to agree with the view thus expressed by the learned judge"; (ii) "Assuming, but without deciding, that the entry by the defendants was a forcible entry [they had admitted that it was], the right to possession was in the defendants. . . . A person who makes a forcible entry upon lands and tenements renders himself liable to punishment, and he exposes himself also to the civil liability to pay damages in the event of more force being used than was necessary. . . . If the view of the law expressed in *Newton* v. *Harland* is correct, it must follow that the law confers upon a lawless trespasser a right of occupancy the length of which is determined only by the law's delay. For the reasons I have stated I do not believe that this is a true view of the law. . . ."

In *Jones* v. *Foley* the defendant as landlord of a cottage which had been let to the plaintiff took proceedings under the Small Tenements Recovery Act, 1838, when, the term having expired, he refused to leave. The justices issued a warrant for possession twenty-one days from the date of issue. On the same day the defendant's workmen set about demolishing the cottage (the ultimate object being to replace it by a new building). They removed part of the roof, and tiles and mortar fell into the room below and damaged some of the plaintiff's furniture. He sued for trespass to goods, and the judge at first instance held that the warrant gave him the right to retain possession for the twenty-one days, but that even if it did not the indictable act of removing the roof gave a right of action. The Divisional Court, allowing the appeal, held that the warrant had not affected the position of the parties; and that, even if *Beddall* v. *Maitland* [*vide supra*] were sound law the act did not amount to a forcible entry.

It is therefore clear that, apart from emergency legislation, a landlord whose tenant's term has expired may forcibly expel that tenant, who will have right of action as regards trespass to land, and that if the force be commensurate with the occasion there will be no claim for trespass to the person or to goods. But the authorities mentioned avoid defining the scope of the criminal offence of entry "with strong hand, or with multitude of people" commission of which renders the landlord liable to be punished ("by imprisonment of his body, and thereof ransomed at the king's will"). There appears, indeed, to be a conflict on the question of how much force, if any, be permissible; but these are questions, and there is ground for supposing that forcible entry may be indictable at common law, outside the scope of this article, if not of this Notebook.

(*b*) It was established by *Remon* v. *City of London Real Property Co.* [1921] 1 K.B. 49 (C.A.) that, although security of tenure is conferred by the Rent Acts by, as Bankes, L.J., later put it in *Barton* v. *Fincham* [1921] 2 K.B. 291 (C.A.)—placing the fetter, not upon the landlord's action, but upon the action of the court—a statutory landlord has no right to resume possession without an order of court. For while what is now s. 3 (1) of the 1933 Act runs: "No order or judgment for the recovery of possession . . . shall be made unless, etc.," and this is the main provision for protection, the position of the statutory tenant (originally ill-defined) was settled by s. 15 (1) of the 1920 Act: "A tenant who by virtue of the provisions of this Act retains possession of . . . shall, so long as he retains possession, observe and be *entitled to the benefit of all the terms and conditions of the original contract of tenancy*, so far as the same are consistent, etc." The defendants in *Remon* v. *City of London Real Property Co.*, who, as landlords of the plaintiff had given him notice to quit, and shortly after its expiration and his failure to comply had broken into and taken possession of the premises, which were within the Act, were restrained by injunction from interfering with his possession.

(*c*) The main provision of s. 1 (2) of the Courts (Emergency Powers) Act, 1939, prohibits, by para. (*a*) (ii) and (iii), anyone from proceeding to exercise a remedy which is available to him by way of (ii) the taking possession of any property or the appointment of a receiver of any property, and (iii) re-entry upon any land. A proviso saves remedies and proceedings available in consequence of any default in the performance of an obligation arising by virtue of a contract made after the commencement of the Act; so it is clear that a landlord who has let, say, business premises or a furnished dwelling or other property outside the scope of the Rent Acts since 1st September, 1939, is, when the term expires and if the tenant refuses to go, in the same position as that discussed under (*a*), *supra*. But what if the term happens to have been granted before that date? Is re-entry without legal process "the exercise of a remedy which is available to" the landlord, and, if so, is it a remedy by way of the taking of possession of the property, or of re-entry upon the land?

Soho Square Syndicate v. *E. Pollard and Co.* [1940] Ch. 638, and *Bowmaker, Ltd.* v. *Tabor* [1941] W.N. 101 (C.A.) have shown that when leave is necessary it cannot be dispensed with by consent—this, of course, does not directly touch the question, which is whether leave is necessary because re-entry is "a remedy," but the ground of the judgments is provocative of some thought on the point. It is that while rights may be waived by anyone solely entitled to the benefit of such rights, this cannot be done when a public right or public policy is infringed; and the Act empowers the court to protect the debtor against himself. In favour of the proposition that re-entry after term expired without bringing an action at law is the exercise of a remedy, etc., by way of taking possession or re-entry, it might be urged: (1) that the first of the remedies specified in s. 1 (2) (*a*) is "(i) the levying of distress," a recognised form of self-help; this goes to show that "remedy" extends to extra-legal sanctions; (2) that "taking of possession" and "re-entry," in s. 1 (2) (*a*) (ii) and (iii), mean resuming possession on the expiration of a term because forfeiture is specially dealt with, by the next subsection; and (3) that the Act, as was said in or implied by what was said in the cases mentioned above, was meant to protect people against themselves.

But these arguments can be answered: (1) Distress, if recognised, is much regulated; that it is a means of collecting a debt due as an alternative to an action for such debt, and should not be compared to resuming possession, as an alternative to an action for ejectment (not necessarily based on the covenant to deliver up), of property. (2) The second point in the preceding paragraph is bad: subs. (3) deals with *judgments* based on forfeiture *for non-payment of rent*. Note that if a landlord sues for mesne profits, the proviso in s. 1 (1) (*a*) puts that judgment outside the scope of the enactment. (3) If the provisions extended to all extra-legal remedies and protected everyone who might successfully be sued, leave of "the appropriate" court would be a condition precedent to ejecting a trespasser from one's private property, or a drunken customer from licensed premises, or even to defending oneself from a violent attack.

Our County Court Letters.

OWNERSHIP OF COCKERELS.

In *Skey* v. *Dunkley*, recently heard at Northampton County Court, the claim was for damages for conversion of nineteen cockerels. The plaintiff's case was that she had bought the cockerels as day-old chicks in July, 1940. Subsequently they were removed to her son's orchard, adjoining which was a meadow, on the far side of which was the field of the defendant. On the 27th November the plaintiff's husband went to let the cockerels out, when he discovered that the hen-house door had been forced and the cockerels were missing. They were later found on the premises of the defendant, but he denied the identity of the cockerels, and contended that they were his own property. The case for the defendant was that he had bought twenty-five Rhode Island cockerels, which he kept in his fowls' run. During the bad weather in November he had to shut his pigs in, and this prevented the fowls from roosting. They therefore began to stray, and had roosted in the orchard of the plaintiff's son. The defendant had accordingly removed those which belonged to him on the 27th November, and was unaware that he had done wrong until asked for an explanation by the police. Corroborative evidence, as to the cockerels being the defendant's property, was given by two witnesses. His Honour Judge Donald Hurst gave judgment for the plaintiff for £6 with costs.

LIABILITY FOR DAMAGE BY RAM.

In a recent case at Uttoxeter County Court (*William C. Barker* v. *Harry Barker and Sons*) the claim was for damages on the ground that the defendants, wrongfully or negligently, or both, were the cause of a ram, the property of the plaintiff, being killed. The amounts claimed were £5 5s. for the ram and £2 2s. for a post-mortem examination. The plaintiff's case was that on the 13th October, 1940, he had found his ram dead, with its neck dislocated. This was due to another ram having got among the sheep, at a season during which it was common for rams to fight. The lands of the parties adjoined, and their sheep had strayed into other fields, including some owned by one Reginald Barker—not a party to the action. In taking back their own sheep, the defendants had also taken a ram belonging to Reginald Barker, and that ram had killed the plaintiff's ram. The plaintiff's fences were in good repair. The case for the defendants was that there was no evidence that the plaintiff's ram had been killed by another ram. The defendant's sheep had admittedly been slightly troublesome, and they had strayed on to the land of a Mr. Brown. There had been a ram on Mr. Brown's land, but not one among the sheep on the land of the plaintiff. His Honour Deputy Judge Colin Coley held that the plaintiff's ram had in fact been killed by the other ram, but the question was whether the defendants were responsible. It had not been proved that they had wrongfully brought the ram on to the plaintiff's land, and judgment was given for the defendants, with costs. Compare *Jackson* v. *Smithson* (1846), 15 M. & W. 563, in which the owner of a ram was held liable for injury caused to a man whom it attacked; also a case, noted under the above title, in (1940) 84 Sol. J. 462.

To-day and Yesterday.

LEGAL CALENDAR.

18 August.—John Freeman-Mitford, who was afterwards Lord Redesdale and Chancellor of Ireland, was born on the 18th August, 1748.

19 August.—Mr. Justice Morgan died on the 19th August, 1558, only seven months after his appointment to a judgeship in the Court of Queen's Bench. During most of that time illness prevented him from acting. A monument was erected to his memory in the church at Nether Heyford, in his native Northamptonshire. He was called to the Bar at the Middle Temple, which he left to take upon himself the degree of Sergeant in 1555.

20 August.—On the 20th August, 1779, the Duke of Northumberland, accompanied by a train of the Justices of Middlesex, together with many of the inhabitants of Clerkenwell, besides artificers and workmen, with the ensigns of their respective employments, went from Hick's Hall to Clerkenwell Green to lay the foundation-stone of the new Court House to be erected there. Hick's Hall, which this building was to replace, had been the Sessions House since 1612, and stood in St. John's Street. The stone laid by the Duke bore an inscription declaring that "the first stone of this Sessions House erected . . . in pursuance of an Act of Parliament made and passed in the eighteenth year of the reign of King George the Third was laid by the most noble and puissant prince Hugh, Duke and Earl of Northumberland . . . on Friday, the 20th day of August, 1779."

21 August.—On the 21st August, 1812, John Lomas and Edith Morrey were tried at the Chester Assizes for the murder of the woman's husband. She came to the bar of the court with a veil before her face, but was ordered to remove it, and during the whole trial, which lasted from eight in the morning till about two in the afternoon, she covered her countenance with a handkerchief. Lomas, immediately on his arrest, had made a full confession, but the woman seemed to have no apprehension that she might be convicted. The court was crowded to suffocation, and the heat was extreme. Both prisoners were convicted. Lomas, on receiving sentence, exclaimed: "I deserve it all. I don't wish to live. But I hope for mercy."

22 August.—On the 22nd August, 1746, there were executed at Kennington three of Prince Charlie's officers, caught after the collapse of the rebellion of the previous year—Captain MacDonald, aged twenty-five; Lieutenant Nicholson, aged forty-four; and Lieutenant Ogilvie, aged twenty-five. They were drawn on one sledge from Newgate to the gallows, the first two wearing Highland dress. There they spent about an hour in prayer. When the cart was drawn away from under them Nicholson drew his cap over his chin, and never moved again. The other two died very hard. After fifteen minutes the bodies were cut down, and cut open, the entrails being burnt and the heads cut off. The remains were carried back on the sledge and interred in one grave in the burying ground in Bloomsbury.

23 August.—An altar tomb in the south aisle of the nave of Worcester Cathedral bears the following inscription: "Hic jacet corpus Thome Littleton de Frankly, militis de Balneo, et unius Justiciariorum de Communi Banco qui obit 23 August, An. Dom. 1481." This marks the grave of the great Sir Thomas Littleton, the author of the famous treatise on Tenures. He is said to have erected the tomb himself during his lifetime. It did not escape desecration during the Civil War, for the brass effigy was torn away.

24 August.—Mr. Justice Coke died on the 24th August, 1554, after nearly two years' service in the Common Pleas. On his tomb at Milton they placed a monumental brass representing him in his judicial robes, together with his wife, Alice, and two sons and three daughters. Above his head they placed a label inscribed: "Plebs sine lege ruit," the motto on the ceremonial rings of the batch of Serjeants with whom he had assumed the coif in 1547. On that occasion Gray's Inn, where he had been called to the Bar in 1530, had presented him with eight pounds in gold *nomine regardi*. He was a Cambridgeshire man, born at Chesterton and educated at Cambridge University, where at one time he was appointed steward of no less than four houses. In 1546 he became Recorder of Cambridge.

The Week's Personality.

John Freeman-Mitford, younger son of John Mitford, of Newton House, in Kent, was born in 1748 in the parish of St. Andrew, Holborn. With his brother William, afterwards a distinguished historian, he went to a school at Cheam kept by the Rev. William Gilpin. At an early age he went into the Six Clerks' Office, but, deciding subsequently to be a barrister, he joined the Inner Temple, where he was called in 1777. Eleven years later he entered Parliament, and in 1789 he took silk, and was appointed a Welsh judge. In 1793 he succeeded Sir John Scott, afterwards Lord Eldon, as Solicitor-General, and was knighted. In 1799 he succeeded him as Attorney-General. In 1801 he was elected Speaker of the House of Commons, and admitted to the Privy Council, and in the following year he was appointed Lord Chancellor of Ireland, and raised to the peerage as Baron Redesdale. He was dismissed from the Chancellorship in 1806. In Parliament he introduced the Bill for the creation of the office of Vice-Chancellor, and he also obtained certain statutory relief for insolvent debtors. He died at Batsford Park, in Gloucestershire, in 1830, and was buried in Batsford Church, which he had rebuilt. He was "a sallow man, with round face and blunt features, of middle height, thickly and heavily built, and had a heavy, drawling, tedious manner of speech." In the Irish Courts he displayed great learning, unwearied diligence and a spirit of scientific discussion.

Mock Funeral.

There has been a recent case at Liverpool involving a curious charge against two men said to have caused to be solemnly interred two coffins filled with sand which the mourners imagined to contain the bodies of air-raid victims. The accused had been engaged to identify the remains and arrange the funeral, and the prosecution alleged that though they failed to find the deceased they nevertheless carried through the ceremony. It is to be hoped that the idea thus set about will not in future years produce another Druce-Portland case, that astonishing litigation which, based on a myth, lasted in one form or another, from 1896 to 1908 and intruded itself at different stages into the House of Lords, the Court of Appeal, every Division of the High Court, the Consistory Court, the Central Criminal Court, the Court of Crown Cases Reserved and the Police Courts. Briefly, the allegation made was that Mr. Thomas Druce of the Baker Street Bazaar, who was supposed to have died in 1864, was not Mr. Thomas Druce at all but the eccentric and immensely wealthy fifth Duke of Portland leading a double life. Battle was joined between divers Druces (for old Thomas had succeeded in producing a complicated tangle of relationships among his progeny) some clamouring to have the coffin opened to prove that it contained only 200lbs. of lead and no body, while the others fiercely resorted to every legal quibble to resist this very reasonable mode of settling the controversy. At one stage of the proceedings a very expert perjurer gave a circumstantial account of how the Duke, tiring of a dual personality, directed a sham death and mock funeral for his *alter ego* Druce. He told of the beechwood coffin made by a local carpenter, the hearse hired from a livery stable and fifty mourning coaches filled with "old men and employees," the old men getting 5s. each. At last in 1908 the vault at Highgate was opened and in Thomas Druce's coffin was found Thomas Druce, very well preserved, and recognisably corresponding to photographs taken in his lifetime.

Matrimonial Solution.

Another remarkable funeral, this one actually a masquerade, deserves a place in legal history, for its hero was Lord Grange who, when he was Lord Justice Clerk and head of the Scottish judiciary, chose a bold and unconventional way of disposing of an intolerable wife. She was a troublesome person inheriting violence from her father, who had shot the Lord President of the Court of Session dead in the streets of Edinburgh. She drank, she spied on her husband, she stole his letters, she accused him of treason, she attempted his life, she separated from him and blackmailed him for maintenance. When he publicly celebrated her funeral in 1732 everyone felt he was to be congratulated. Actually he had her kidnapped by his Highland friends (he was a son of the Earl of Mar), and carried off to lonely captivity first in the island of Hesker and then in St. Kilda. After seven years she got a message through to her friends but her captors removed her to Skye where she died in 1745.

Obituary.

MR. P. W. CHANDLER.

Mr. Pretor Whitty Chandler, a Master of the Supreme Court, Chancery Division, from 1913 to 1938, died on Tuesday, 5th August, at the age of eighty-three. Mr. Chandler was admitted a solicitor in 1882, and was the author of a well-known work on trust accounts.

SIR REGINALD POOLE.

Sir Reginald Poole, K.C.V.O., died on Monday, 11th August, at the age of seventy-six. Sir Reginald was educated at Bedford School and London University. In 1891 he was admitted a solicitor, and in 1894 became a partner in the firm of Lewis and Lewis, of 10, 11 and 12, Ely Place, Holborn, E.C.1. In 1919 he was elected a member of the council of The Law Society, and for many years served on the Disciplinary Committee. He received the honour of knighthood in 1928, and became president of The Law Society in 1933. On his termination of office as president in 1934 he was created a K.C.V.O. He took an active interest in the affairs of the Solicitors' Benevolent Association, of which he was for a time chairman.

Wills and Bequests.

MR. ROBERT BROWNELL POLHILL-DRABBLE, J.P., barrister-at-law, of Sundridge, Kent, left £27,754, with net personalty £15,558.

MR. JOHN HENRY JONES, J.P., solicitor, of Gloucester, left £47,392, with net personalty £28,105.

Notes of Cases.

COURT OF APPEAL.

In re **Bellville, Westminster Bank, Ltd.** *v.* **Walton.**

Scott, Clauson and Luxmoore, L.JJ.

19th, 27th, 29th May, 1941.

Will—Construction—Bequest to children "born after the date of this my will"—Separate legacies—Child born after testator's death—Whether legacy payable.

Appeal from a decision of Farwell, J.

The testator by his will dated the 21st October, 1936, by cl. 8, provided: "I direct that my executors and trustees shall pay to any daughter or daughters of my nephew A, who shall be born after the date of this my will and shall be born before any further son born to my nephew A the sum of £10,000 each for their sole and separate use, and if at the date of my death such daughters are infants, then my trustees are to retain any sums of £10,000 which may be payable hereunder and to pay the same over to the said daughter or daughters upon their attaining the age of twenty-one years or marrying under that age."

The testator died on the 25th February, 1937. On the 30th November, 1939, a daughter C was born to the nephew. This summons was taken out to have it determined whether C was entitled to a legacy of £10,000. Farwell, J., held that C was not entitled to the legacy on the ground that the will indicated that the intention was to limit the legacy to daughters born before the testator's death. C appealed.

LUXMOORE, L.J., delivering the judgment of the court, said: It appeared from the judgment of Farwell, J., that if the words of the gift "to any daughter or daughters of my nephew A who shall be born after the date of this my will" had stood alone they would have included among the class to take C, as she was born after the will. The Court of Appeal was unable to accept that view, which was contrary to a long line of authority. In Hawkins on Wills, 1st ed., p. 73, these were summed up as follows: "The rule which admits objects born after a testator's death, and before the period of distribution to share in a bequest, only applies where the total amount of the gift is independent of the number of objects among whom it is to be divided, and is, therefore, not increased by the construction adopted. But a gift of a certain sum to each of a class of objects at a future period is confined to those living at the testator's death. Thus whereas, under a gift of £500 to all and every, the children of A, payable at twenty-one, children born after the testator's death and before the eldest child attains twenty-one are included, if the gift be of £50 *each* to all and every the children of A payable at twenty-one, the children living at the testator's death alone are entitled (*Ringrose* v. *Bramham* (1794), 2 Cox Eq. Cas. 384; *Mann* v. *Thompson* (1854), Kay 628). The reason given is, that in the latter case, if after-born children were admitted, the distribution of the personal estate of the testator would have to be postponed till it could be ascertained how many legacies of the given amount would be payable." It followed that the correct method of construing this gift was to consider whether there was anything in it to prevent the application of that rule. In the opinion of the Court of Appeal there was nothing to exclude it. Accordingly, C was not entitled to the £10,000 legacy. Appeal dismissed.

COUNSEL: *Wynn Parry, K.C.*, and *J. A. Wolfe; Hon. C. R. R. Romer, K.C.*, and *E. M. Winterbotham.*

SOLICITORS: *Forsyte, Kerman & Phillips; H. B. Nisbett & Co.*

[Reported by Miss B. A. BICKNELL, Barrister-at-Law.]

John Barker & Co., Ltd. *v.* **Littman.**

Scott, Clauson and Luxmoore, L.JJ. 26th May, 1941.

Vendor and purchaser—Contract for sale of land—Purchaser pays deposit—Purchaser fails to complete—Judgment for specific performance—Non-compliance—Motion for rescission and forfeiture—Courts (Emergency Powers) Act, 1939 (2 & 3 Geo. 6, c. 67), s. 1 (2) (a).

Appeal from a decision of Bennett, J., *ante*, p. 226.

By an agreement made the 8th August, 1939, the plaintiffs agreed to sell and the defendant to purchase certain freehold premises. The defendant paid a deposit of £650. The contract provided that should the purchaser fail to complete, his deposit should be forfeited. He failed to complete the purchase in accordance with the agreement, and on the 24th January, 1940, the writ in this action asking for specific performance of the agreement was issued by the vendors. An order for specific performance was made on the 29th April, 1940. The purchaser having failed to comply with the order, the vendors, on the 20th November, 1940, took out a summons under the Courts (Emergency Powers) Act, 1939, for leave to enforce their judgment. Subsequently, they abandoned that application, and by this motion asked for an order rescinding the agreement of 1939, and forfeiting the purchaser's deposit. Bennett, J., made an order rescinding the contract and forfeiting the deposit. The purchaser appealed. He did not object to the order for rescission, but he contended that, alhough there was nothing in the Courts (Emergency Powers) Act, 1939, which expressly assisted him, yet the court had an equitable jurisdiction which it ought to have exercised to grant to him relief.

SCOTT, L.J., dismissing the appeal, said that he was unable to assent to the argument of the appellant. The Act was a very special one depriving plaintiffs of certain rights, particularly procedural rights, and ought not to be extended beyond the fair interpretation of its language. Apart from the Act it was a question of construction of the contract for sale. A deposit was a guarantee for the performance of the contract and, the purchaser having failed to perform his contract within a reasonable time, the authorities showed that he had no right to a return of the deposit. (*Howe* v. *Smith* (1884), 27 Ch.D. 89.) Where the contract contained a provision that the deposit should be forfeited in the case of the purchaser's default it was an *a fortiori* case that the deposit should remain in the vendor's pocket. The same position necessarily resulted where the money was paid to a stakeholder. The appeal must be dismissed.

CLAUSON, L.J., agreeing, said that the appellant had contended that the court had some dispensing power as regards making an order for rescission and forfeiture. That order he considered had always been recognised as one which was to be made *ex debito justitiae*. He did not recognise that the court had any dispensing power. He knew of no authority for the proposition that the court in exercising its jurisdiction ought, without legislative sanction, to apply a general dispensing power where it thought there was some sort of hardship caused by the war.

LUXMOORE, L.J., agreed in dismissing the appeal.

COUNSEL: *Lindsay M. Jopling; C. E. Harman*, K.C., and *E. J. Heckscher.*

SOLICITORS: *Wigram & Co.; Baileys, Shaw & Gillett.*

[Reported by Miss B. A. BICKNELL, Barrister-at-Law.]

KING'S BENCH DIVISION.

Shove *v.* **Dura Manufacturing Co., Ltd.**

Lawrence, J. 27th March, 1941.

Revenue—Income tax—Sum paid for cancellation of commission contract—Whether revenue or capital receipt.

Case stated by Commissioners for the General Purposes of the Income Tax Acts.

The respondent company were assessed to income tax under Sched. D to the Income Tax Act on the basis that a certain sum of £1,500 received by them was a revenue receipt. The managing director of the company, who had for some years been associated with Rolls Royce, Ltd., agreed with the chairman of a company making a special type of aero-valve to endeavour to obtain orders for that valve from Rolls Royce, Ltd., the verbal agreement between them providing that the valve company would pay commission to the respondents on any business obtained. The valve company obtained considerable orders from Rolls Royce, Ltd., paying the respondents £500 to £600 a year commission, which annual sums the respondents brought into their profit and loss account, being duly taxed on it. That commission, which would have become very considerable with the increased quantities of the valves ordered by Rolls Royce, Ltd., ceased to become payable by virtue of an agreement providing for its termination on the valve company's paying the respondents the £1,500 out of which this appeal arose. The respondents contended that the structure of their business was not for the purpose of a commission agency; that the verbal agreement, which bound the valve company to pay the respondents commission for an unlimited period, was a capital asset of the respondents; and that the £1,500 thus paid for the cancellation of the commission agreement was a capital and not a revenue receipt, so that tax should not be levied in respect of it. The Crown contended that the payment of £1,500 was made in respect of commission for services rendered, and that it formed part of the company's trading profits and should be taxed accordingly. The Commissioners decided in favour of the company, and the Crown appealed.

LAWRENCE, J., said that it had been argued for the company that the cancelled contract had not been made in the ordinary course of their business and that such cases as *Short Brothers, Ltd.* v. *Inland Revenue Commrs.* (1927), 136 L.T. 698; *Inland Revenue Commrs.* v. *Northfleet Coal and Ballast Co., Ltd.* (1927), 12 T.C. 1102, were inapplicable. True, the respondents' ordinary business was to polish steel and not to introduce companies to each other; but it was not suggested that the contract was *ultra vires*, or that the annual sums received under it were not revenue receipts. It was argued that they should have been assessed under Case VI and not Case I of Sched. D, and that different considerations therefore applied. In his opinion any contract which was *intra vires* and of a revenue nature was in the ordinary course of business. The phrase "in the ordinary course of a trader's business" used, for example, in *Short Brothers, Ltd.* v. *Inland Revenue Commrs.*, among other cases, had been used to connote contracts of a trading nature and not contracts which formed the bulk of the company's trade. If the proceeds of a contract were of a revenue nature it could not make any difference whether or not the contract was usual. Some contracts might themselves be of a capital nature, see *Smith (John) & Son* v. *Moore* [1921] 2 A.C. 13, or involve the acquisition of capital assets such as land. The realisation of such capital contracts or capital assets would produce capital receipts. A contract did not, however, become a capital asset because it was a contract in a new or unusual line of business

(see *Bush, Beach & Gent, Ltd.* v. *Road* [1939] 2 K.B. 524; 83 Sol J. 641). There was nothing of a capital nature in the present contract. No money was spent to secure it and no capital asset acquired to carry it out. The cancellation was only an ordinary way of modifying and realising the profit to be derived from it. In *Kelsall, Parsons & Co., Ltd.* v. *Inland Revenue Commrs.* [1938] S.C. 238; 21 T.C. 608, at pp. 620, 622 and 624, it was suggested that if the contract cancelled had more than a year to run the sum received for its cancellation might be capital; but that case concerned quite a different contract from the present. The appeal would be allowed.

Counsel: *The Solicitor-General* (Sir William Jowitt, K.C.) and *R. P. Hills; Graham-Dixon.*

Solicitors: *The Solicitor of Inland Revenue; Nash, Field and Co., for Docker, Angood & Co.*, Birmingham.

[Reported by R. C. Calburn, Esq., Barrister-at-Law.]

Nelson *v.* **Adamson.**

Lawrence, J. 8th April, 1941.

Revenue—Income tax—Residuary estate charged with annuity and percentage for trustees' expenses—Whether tenant for life's income arising from securities or trust—Income Tax Act, 1918 (8 & 9 *Geo. 5, c. 40), Sched. D., Cases IV and V, r. 1; Case V, r. 2.*

Case stated by the Commissioners for the Special Purposes of the Income Tax Acts.

The appellant was the life-tenant of the considerable residuary estate left by a testator in Australia. The will provided for an annuity to another relative of the testator, for which annuity the trustees made no appropriation, and for deduction by the trustees of 5 per cent. of the net income of the estate for their expenses and services. The trustees, having converted the testator's real and personal property into money, were to invest the residue, after discharge of specified liabilities, in their name in modes of investment authorised by the will, paying the income to the appellant for her life. The will was to take effect according to English law. The appellant resided in the United Kingdom until 10th March, 1936, when she left for India. Having been assessed to income tax on income from "colonial securities and possessions" for the years ending 5th April, 1935 and 1936, in respect of sums received under the will, under r. 1 of the Rules Applicable to Cases IV and V of Sched. D. Income Tax Act, 1918, she appealed, contending (*a*) that she was not entitled to income from any specific securities, her only right being a right in equity to enforce the trust in her favour; (*b*) that *Archer-Shee* v. *Baker* [1927] A.C. 844, was distinguishable because there was there only one beneficiary, with a power of control of investment and reinvestment, whereas here, even apart from the annuity and the trustees' percentage, the appellant had no control over the trustees' active powers of investment and administration; and (*c*) that she was accordingly assessable under r. 2, Case V, Sched. D. in respect of her life interest arising from the residuary estate. It was contended for the Crown that the income arising from the securities of the residuary estate was her income chargeable under r. 1 of Cases IV and V whether or not it was remitted to this country. The Special Commissioners decided in favour of the Crown, and the assessee now appealed.

Lawrence, J., said that the main argument for the appellant had been that *Archer-Shee* v. *Baker, supra*, was inapplicable here, the basis of that decision being that the beneficiary had an equitable title to the very dividends on the stocks and shares, and that where there was an annuity the beneficiary's only title was to the residue. It was also sought to distinguish that case because here the trustees were appointed and remunerated under the will and not by the appellant. Reliance had also been placed on *Murray* v. *Inland Revenue Commissioners* (1926), 11 T.C. 133, where it was held by the Court of Session that a liferenter could not be treated for the purposes of a claim to repayment of income tax in respect of personal allowance as having an income which included expenses of trustees appointed by the will, and on *McFarlane* v. *Inland Revenue Commissioners* (1929), 14 T.C. 532, and *Inland Revenue Commissioners* v. *Crawshay* (1935), 153 L.T. 457. Those cases were not very close to the present, but the last seemed in favour more of the Crown than of the appellant. The Attorney-General contended that Lord Wrenbury's speech in *Archer-Shee* v. *Baker, supra*, was equally applicable to the present case. In that case it was held that the interposition of a trustee did not prevent the beneficiary's income from arising, within the meaning of the Income Tax Acts, from the stocks and shares held by the trustee. The question was whether the further interposition of an annuitant made any difference. Did the beneficiary's income in such a case arise any more from the trust than it did when there was no annuitant? It arose from the trust then in the sense that it belonged at law to the trustee and was payable by him, and that the machinery of the trust was an essential part of the testator's intention. In his (his lordship's) opinion the Special Commissioners were right. The appellant's income no more arose from the trust than it did when there was no annuity. The appeal must be dismissed.

Counsel: *King*, K.C., and *Bowe; The Attorney-General* (Sir Donald Somervell, K.C.), *J. H. Stamp* and *R. P. Hills* for the Crown.

Solicitors: *Waterhouse & Co.; The Solicitor of Inland Revenue.*

[Reported by R. C. Calburn, Esq., Barrister-at-Law.]

Racecourse Betting Control Board *v.* **Brighton Rating Authority.**

Wrottesley, J. 17th June, 1941.

Rating and valuation—Totalisator buildings on racecourse—"Profits basis"—Method of valuation.

Special case stated by an arbitrator.

The Racecourse Betting Control Board, which was established by the Racecourse Betting Act, 1928, occupied certain hereditaments on Brighton racecourse, which was owned by the county borough of Brighton. The board occupied the buildings in question for the purpose of operating their totalisator. The board, who had issued a certificate of approval in respect of the course under s. 3 of the Act of 1928, occupied the buildings by virtue of a written agreement, which provided that the borough should lease them to the board at a peppercorn rent, that the board should contribute £2,000 towards the erection of a combined grandstand and totalisator building, that 60 per cent. of the totalisator fund, which was the sum remaining in the hands of the board after paying expenses, was to be distributed to the racecourse-owner and applied in a specified way, the result of which was that the borough, as the owners, would receive substantial sums by way of grant from the board.

In 1935 the hereditaments on the racecourse occupied by the board were assessed at a rateable value of £288. Brighton rating authority having made a proposal for the increase of the assessment to £4,300 from the 1st April, 1938, the board objected, applying that the increase should be to £400 only. The assessment committee for the district determined the proposal by assessing the premises at £2,850. The board and the rating authority both, having given notice of appeal against that assessment, agreed to the appointment of the Recorder of Brighton as arbitrator. The board contended that the arbitrator should adopt the contractor's basis in calculating the rateable value of the hereditaments. The rating authority contended that the profits basis was more suitable. The arbitrator, without deciding whether or not the undertaking of the board on Brighton racecourse was a public utility undertaking, decided that the profits basis should be adopted, and awarded accordingly that the rateable value should be approximately £2,450, subject to the opinion of the court on the question whether he was entitled to take into consideration the board's profits. (*Cur. adv. vult.*)

Wrottesley, J., referred to ss. 1, 2 and 3 of the Racecourse Betting Act, 1928, under which the board was set up, to s. 18 of the Betting and Lotteries Act, 1934, and to s. 22 (1) of the Rating and Valuation Act, 1925, where the hypothetical rent to be determined is described, and said that the assumption, however violent it was, had to be made that these hereditaments could be let from year to year. There was nothing in the relevant Acts to compel the board to provide a totalisator on Brighton racecourse; or to provide it in a building; indeed, s. 1 of the Act of 1928 appeared to contemplate otherwise. On the other hand, the board were encouraged to operate totalisators on racecourses, inasmuch as they were empowered to devote a percentage of their takings to paying all working expenses, and any surplus to purposes conducive to the improvement of breeds of horses or the sport of horse-racing. That provision, with the personnel of the board, was calculated to induce the board to set up totalisators where possible. The agreements in the present case, which were in common form with those used throughout the country, illustrated that point. Apart from those statutory directions, it had been repeatedly laid down that the measure of rateable value was the rent at which premises could be let, not the profits which could be, or had been, made in them. That remained true even where, as here, no such letting was possible as the statutory definition contemplated. The valuer had to create the market in his imagination, and if necessary a market comprising only one landlord and one proposed tenant. The question of profit was bound to intrude itself into the making of the necessary bargan. The racecourse-owner would use his position of monopoly to press for as high a rent as possible. The board would be unwilling to pay a rent which did not leave them a fair profit or enable them to pursue the objects which they were set up to foster. The reasoning was not different in principle from that of Blackburn, J., in his famous passage in *Reg.* v. *London & North-Western Railway Co.* (1874), L.R. 9 Q.B. 134, at p. 144. The board, however, rightly contended that the case was not one where the profits could only be earned on the hereditaments in question; nor could they be earned on those hereditaments by any ordinary person. There was nothing to prevent the board from arranging with the racecourse-owner to operate the totalisator not in a building; and the board could operate the totalisator on land adjacent to the racecourse. While those considerations had an important bearing on the negotiations leading to the bargain, they did not, in his (his lordship's) opinion, make the consideration of profit irrelevant. He did not accept the contention that the monopoly which must exist for application of the profits basis must be one which the landlord himself could exercise. His lordship referred to *Cartwright* v. *Sculcoates Union* [1899] 1 Q.B. 667, at p. 673, *Port of London Authority* v. *Orsett A.C.* [1920] A.C. 273, at p. 288, and *Kingston Union* v. *Metropolitan Water Board* [1926] A.C. 331. He inclined to the view that the activities of the board under these Acts were the provision of a public utility. He did not decide that the only way to arrive at the rateable value of all totalisator buildings was to

apply the profits basis. In his opinion, the arbitrator was at liberty to consider the board's profits in this case.

COUNSEL: *Craig Henderson*, K.C., and *Erskine Simes; Comyns Carr*, K.C., and *Geoffrey Lawrence*.

SOLICITORS: *Sharpe, Pritchard & Co.; J. G. Drew*, Brighton.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

The Manchester Law Society.

The annual meeting of the Society was held at the Law Library, Kennedy Street, Manchester on 29th July. Mr. Paul Archer, O.B.E., the retiring President, being in the chair.

The Report of the Council presented at the meeting showed that there had been thirteen meetings of the Council and twenty-two meetings of committee during the year.

The Council had devoted much attention during the year to the question of the liability of solicitors and their clerks for military service, and to the provisions of the War Damage Act, 1941, on which a number of representations had been made while the Act was under consideration as a Bill. Most of the recommendations had been incorporated in the Act. No provision had, however, been included to afford protection to the owners of perpetual rent-charges, and further representations had recently been made on this subject with a view to such protection being provided by amending legislation. A memorandum, supported by an Opinion of Mr. J. M. Easton, had been forwarded to the Treasury through The Law Society urging that the definition of proprietary interests in s. 35 of the Act should be extended so as to include after definition "A":—

"A rent-charge issuing out of or charged upon that land or any part thereof being either perpetual or for a term of years absolute."

The Reports of the Poor Persons Committee and of the Poor Man's Lawyer Association afforded evidence of the extensive public service which the Committee and Association had continued to render during the past year.

The President in his address referred to the spate of legislation Orders and Rules which had been the necessary but unfortunate accompaniment of war, and referred particularly to the War Damage Act, which had on the whole been welcomed by the profession and the public alike, though it was inevitable that difficulties in the administration of a measure of such magnitude would be disclosed under the test of actual practice, and would require to be dealt with by amending legislation. He considered the Liabilities (War-Time Adjustment) Act, 1941 to be a very useful piece of legislation, and one to which too little attention had been directed. The Act contained a number of provisions of great practical importance. He welcomed the provisions in the Finance Act dealing with the modification of contracts or arrangements for payment of tax free annuities, and thought that he would be voicing the opinions of solicitors and accountants alike in saying that an enormous amount of trouble would be avoided if Parliament would make all tax free annuities illegal. The relief from death duties of the estates of the victims of air raids, also provided by the Finance Act, would to some extent reduce the importance for death duty purposes of the doctrine of commorientes, but he still thought it desirable that in these times testators, where bequests to near relatives were of substantial amounts, should make them contingent on the legatee surviving by a period of, say, one or two months, so as to avoid payment of death duties twice within a very short time. Among the important judicial decisions of the past year the President called attention in particular to the case of *Benham* v. *Gambling* on the assessment of damages for loss of expectation of life and the case of *re Owers* dealing with the liability of a pecuniary legacy bequeathed free of legacy duty, but not of all death duties to bear estate duty on the proportionate part thereof payable out of the proceeds of realty. Where the proportion of realty was considerable the legacy might be substantially reduced and the testator's intention defeated. After referring to the valuable work of the Poor Persons Committee and of the Poor Man's Lawyer Association, the President concluded his address by thanking his fellow Officers and all Members of the Council for the help they had afforded him during his year of office. He wished the new President, Mr. Hanson, every success and hoped that when he addressed the Society a year hence the world would be at peace again.

The following Officers were elected for the ensuing year: President, Mr. Alfred E. Hanson; Vice President, Mr. H. L. Addleshaw; Hon. Treasurer, Mr. W. E. M. Mainprice; Hon. Secretary, Mr. A. H. Goulty.

The King has approved a recommendation of the Home Secretary that Mr. MAURICE HEALY, K.C., be appointed Recorder of Coventry, to succeed his Honour Judge Willes.

Mr. S. E. HUTCHINS, of Beckenham, Kent, was recently presented by the High Court Journalists' Association with an office cabinet and accessories on retiring after thirty years' journalistic work in the Law Courts.

Rules and Orders.

S.R. & O., 1941, No. 1046/L. 20.

SUPREME COURT, ENGLAND—PROCEDURE.

THE RULES OF THE SUPREME COURT (No. 3), 1941.

DATED 16TH JULY, 1941.

I, John Viscount Simon, Lord High Chancellor of Great Britain, in exercise of the powers conferred upon me by Section 1 of the Administration of Justice (Emergency Provisions) Act, 1939*, and of all other powers enabling me in this behalf, and with the concurrence of two other Judges of the Supreme Court, do hereby make the following Rules under Section 99 of the Supreme Court of Judicature (Consolidation) Act, 1925†:—

1. In Order XXXV the following amendments shall be made:—

(*a*) Rules 13, 14 and 15 shall cease to have effect.

(*b*) The following Rule shall be substituted for Rule 16:—

"16. Any party to a cause or matter proceeding in a district registry may apply to the district registrar, or, on appeal from the district registrar, to a judge, for an order to remove the cause or matter from the district registry to London or to any other district registry, and the district registrar or judge may make an order accordingly if satisfied that there is sufficient reason for doing so upon such terms, if any, as shall be just."

(*c*) The following Rule shall be substituted for Rule 18:—

"18. Where under Rule 16 of this Order, a cause or matter is removed from a district registry to London or to another district registry, the party on whose application the order for removal was made shall give to the other party notice of an address for service in London or in that other district registry, as the case may be, in all respects as if the writ of summons or the appearance had been originally issued or entered in London or in that district registry."

(*d*) The following Rule shall be substituted for Rule 20:—

"20. Where a defendant appears in London to a writ issued out of a district registry or any proceedings are removed from a district registry to London or to another district registry, the district registrar shall transmit all original documents (if any) filed in the district registry and a copy of all entries of the proceedings in the books of the district registry to the Central Office or to the other district registry, as the case may require."

2. The following Rule shall be inserted in Order XXXVI, at the end of Part II of that Order:—

"10A. No action, cause, matter or issue assigned to the Chancery Division shall be fixed for trial at Assizes except by order of the judge in person."

3. Rule 46 of Order LV shall be revoked and the following Rule shall be submitted therefor:—

"46. Every advertisement (Forms 2 and 3 Appendix L, with such variations as may be required) shall fix a time within which each claimant is to send to such person as the judge may direct, to be named and described in the advertisement, the name and address of such claimant, and the full particulars of his claim. At the time of directing such advertisement a time shall be fixed for adjudicating on the claims."

4. In Order LV the following rule shall be added after Rule 75 and shall stand as Rule 76:—

"XVI. *National Debt Act*, 1870.

76. Where a petition is presented under section 55 of the National Debt Act, 1870, the petitioner shall, before the petition is heard, apply to the judge in chambers for directions as to the publication of a notice of the claim, and on the hearing of the application the judge may direct that an advertisement be issued or may dispense with an advertisement and give such other directions as he shall think proper."

5. In Appendix L, Forms 2 and 3 shall be revoked and the following Forms shall be substituted therefor:—

APPENDIX L. FORM 2.

FORM OF ADVERTISEMENT FOR CREDITORS.

(O. 55, r. 46.)

A.B. deceased. By judgment (or order) of the Chancery Division of the High Court of Justice dated 19 , and made in an action. In the matter of the estate of A.B. deceased S. against P. , 19 , B , the creditors of A.B., late of , in the County of , who died on , 19 , are to send by post prepaid to of , so as to reach that address on or before , 19 , their full names, addresses and descriptions, the full particulars of their claims, a statement of their accounts and the nature of the securities (if any) held by them, or in default thereof they will be excluded from the benefit of the said judgment (or order) unless the Court or Judge on application otherwise orders.

Dated this day of , 19 .

---

* 2 & 3 Geo. 6. c. 78. † 15 & 16 Geo. 5. c. 49.

[Signature and address of the solicitor of the party prosecuting the judgment or order stating on whose behalf he is acting.]

APPENDIX L. FORM 3.

FORM OF ADVERTISEMENT FOR CLAIMANTS OTHER THAN CREDITORS. (O. 55, r. 46.)

A.B. deceased. By judgment (or order) of the Chancery Division of the High Court of Justice dated , 19 , and made in an action In the matter of the estate of A.B. deceased (late of , in the County of , who died on , 19 .), B. the following enquiry was (or enquiries were) directed, viz. :

(Set out enquiry or enquiries.)

Notice is hereby given that all persons claiming to be entitled under the said enquiry (or enquiries) are to send by post prepaid to , of , so as to reach that address on or before , 19 , their full names, addresses and descriptions, and full particulars of their claims, or in default thereof they will be excluded from the benefit of the said judgment (or order) unless the Court or Judge on application otherwise orders.

Dated this day of , 19 .

(Add name and address of the solicitor of the party prosecuting the judgment or order, and state on whose behalf he is acting.)

6. These Rules may be cited as the Rules of the Supreme Court (No. 3), 1941, and shall come into operation on the 1st day of August, 1941.

Dated the 16th day of July, 1941.

Simon, C.
Caldecote, C.J.
Wilfrid Greene, M.R.

S.R. & O., 1941, No. 1166 L. 23.

SUPREME COURT, ENGLAND—FEES.

THE SUPREME COURT (NON-CONTENTIOUS PROBATE) FEES ORDER, 1941. DATED AUGUST 1, 1941.

The Lord Chancellor, the Judges of the Supreme Court, and the Treasury, in pursuance of the powers and authorities vested in them respectively by section 213 of the Supreme Court of Judicature (Consolidation) Act, 1925*, and sections 2 and 3 of the Public Offices Fees Act, 1879†, do hereby, according as the provisions of the above-mentioned enactments respectively authorise and require them, make, advise, consent to, and concur in, the following Order:—

1.—(1) Subject to a Registrar being satisfied by Certificate or otherwise that a document has been destroyed or rendered useless as a result of enemy action and that it is necessary to replace the same, half the Fee prescribed by Fees Numbers 5, 29, 31 to 40 inclusive in Schedule I to the Supreme Court (Non-Contentious Probate) Fees Order, 1928, and Fee Number 3 in Schedule II to the said Order, shall be remitted.

(2) Upon the coming into operation of this Order the Supreme Court (Non-Contentious Probate) Fees Order, 1928, as amended by subsequent Orders‡, shall have effect as further amended by this Order.

2.—(1) This Order may be cited as the Supreme Court (Non-Contentious Probate) Fees Order, 1941.

(2) This Order shall come into operation on the 1st day of August, 1941.

Dated the 1st day of August, 1941.

Simon, C.
Caldecote, C.J.
Greene, M.R.
Merriman, P.
Patrick Munro, } Lords Commissioners of
W. W. Boulton, } His Majesty's Treasury.

* 15 & 16 Geo. 5. c.49. † 42 & 43 Vict. c.58.
‡ S.R. & O. 1928 (No. 972), p. 1228, as amended by 1930 (No. 1063), p. 1752; 1933 (No. 588), p. 1824; 1934 (No. 401) II, p. 609; 1936 (Nos. 200 and 1356) II. pp. 2549-50; and 1939 (No. 1799) II. p. 3130.

The Record of Solicitors and Articled Clerks serving in His Majesty's Forces, containing the names of over 5,000 solicitors and articled clerks with their ranks and regiments, has just been published by The Law Society, Chancery Lane, W.C.2, and copies have been sent to solicitors who have applied for them. Members of the Society may obtain copies on application free of charge, and solicitors who are not members of The Law Society may obtain copies on payment of 1s. 3d. post free (postal orders crossed and made payable to The Law Society). There is a limited supply, and solicitors and articled clerks who desire to have a copy of this record should apply as soon as possible.

War Legislation.

STATUTORY RULES AND ORDERS, 1941.

E.P. 1143. **Canned Meat** Products (Control and Maximum Prices) Order, 1941. Amendment Order, July 30.

E.P. 1140. **Consumer Rationing** Order, 1941. Direction, August 1, in respect of Goods Sold at Bazaars and Sales of Work.

E.P. 1176. Consumer Rationing (No. 4) Order, August 8.

E.P. 1142. **Control of Molasses** and Industrial Alcohol (No. 13) Order, July 31.

E.P. 1165. **Control of Silk** (No. 6) Order, August 4.

E.P. 1174. **Control of the Cotton Industry** (No. 23) Order, August 6.

E.P. 1155. **Defence** (Armed Forces) Regulations, 1939. Order in Council, August 5, adding Regulation 10.

E.P. 1152. Defence (General) Regulations, 1939. Order in Council, August 5, amending Regulation 42c.

E.P. 1153. Defence (General) Regulations, 1939. Order in Council, August 5, adding Regulations 42D and 79c, and amending Regulations, 25, 29B, 50, 53 and 55.

E.P. 1154. Defence (General) Regulations, 1939. Order in Council, August 5, amending Regulation 62c, and adding a Fifth Schedule.

E.P. 1160. Defence (General) Regulations, 1939. Order in Council, August 5, adding Regulations 44B and 44c and amending the Third Schedule.

E.P. 1162. Defence (General) Regulations, 1939. Order, August 6, under Paragraph (1) of Regulation 56AB.

E.P. 1167. **Essential Work** (Iron and Steel Industry) Order, August 5.

E.P. 1144. **Feeding Stuffs** (Rationing) Order, 1941. Order, August 1, amending the Directions dated July 24.

No. 1182. **Fugitive Criminal.** The New Zealand Extradition Act. Order in Council, August 5.

No. 1159. **Gas** (Special Orders) Rules, July 30.

E.P. 1147. **Hay** (Control and Maximum Prices) Order, 1941. Amendment Order, August 1.

E.P. 1177. **Home Grown Plums** (Maximum Prices) Order, August 7.

E.P. 1132. **Home Grown Wheat** (Control and Prices) Order, July 30.

E.P. 1181/S.38. **Licensing** (Restriction of Supply on Sunday) (No. 1) Order, August 7.

E.P. 1141. **Limitation of Supplies** (Woven Textiles) (No. 7) Order, 1941, Limitation of Supplies (Miscellaneous) (No. 11) Order, 1941, and Consumer Rationing Order, 1941. General Licence and Direction, July 31.

E.P. 1164. **Machinery and Plant.** General Licence, August 6, in respect of certain Electrical Machinery and Plant.

No. 1179/S.37. **National Health** Insurance Employments (Exclusion and Inclusion) Amendment Order (Scotland), March 27.

No. 1172. **National Service** (Miscellaneous) (Amendment) (No. 2) Regulations, July 24.

E.P. 1151. **Passenger** Traffic Order, July 29.

No. 1149. **Road Vehicles** (Registration and Licensing) Regulations, July 28.

No. 1163. **Safeguarding of Industries** (Exemption) No. 4 Order, July 31.

No. 1166/L.23. **Supreme Court** (Non-Contentious Probate) Fees Order, August 1.

No. 1147. **Trading with the Enemy** (Specified Areas) (No. 7) Order, August 2.

No. 1158. Trading with the Enemy (Specified Persons) (Amendment) (No. 13) Order, August 8.

No. 1175. Trading with the Enemy (Specified Persons) (Amendment) (No. 14) Order, August 11.

No. 1150/S.35. **War Damage,** Scotland. Act of Sederunt, July 18, regulating Proceedings under the War Damage Act, 1941.

E.P. 1127. **War Zone Courts** (Northern Ireland) Rules, July 23.

DRAFT STATUTORY RULES AND ORDERS, 1941.

Goods and Services (Price Control). Draft of the Prices of Goods Act, 1939 (Amendment of First Schedule) Order, 1941.
Public Trustee (Custodian Trustee) Rules, 1941.

STATIONERY OFFICE.

Statutory Rules and Orders, List of. July 1 to 31, 1941.